

**EXHIBIT B-1 - UNTIMELY BOOKS AND RECORDS CLAIMS**

| CREDITOR'S NAME AND ADDRESS   | CLAIM NUMBER | ASSERTED CLAIM AMOUNT *  | DATE FILED | DOCKETED DEBTOR                             |
|---|--------------|--|------------|---|
| ALEX A DAVIDSON<br>15212 OUTLOOK ST<br>OVERLAND PARK, KS 66223  | 16762        | Secured: \$35,000.00<br>Priority:<br>Administrative:<br>Unsecured:<br>Total: \$35,000.00   | 12/26/2007 | DELPHI CORPORATION<br>(05-44481)            |
| CITY OF BROOKHAVEN<br>WATKINS LUDLAM WINTER &<br>STENNIS PA<br>PO BOX 427<br>JACKSON, MS 39205-0427                 | 16743        | Secured:<br>Priority:<br>Administrative:<br>Unsecured: \$93,950.00<br>Total: \$93,950.00   | 11/13/2007 | DELPHI AUTOMOTIVE<br>SYSTEMS LLC (05-44640) |
| JCR INVESTMENTS LLC<br>DANN PECAR NEWMAN &<br>KLEIMAN PC<br>2300 ONE AMERICA TOWER<br>INDIANAPOLIS, IN 46282        | 16761        | Secured:<br>Priority:<br>Administrative:<br>Unsecured: \$410,332.32<br>Total: \$410,332.32 | 12/26/2007 | DELPHI CORPORATION<br>(05-44481)            |
| PITNEY BOWES CREDIT<br>CORPORATION<br>27 WATERVIEW DR<br>SHELTON, CT 06484-5151                                     | 16766        | Secured:<br>Priority:<br>Administrative: \$854.51<br>Unsecured:<br>Total: \$854.51         | 01/07/2008 | DELPHI CORPORATION<br>(05-44481)            |
| ROSALYN MOTLEY<br>WIGGINS CHILDS QUINN &<br>PANTAZIS LLC<br>THE KRESS BLDG<br>301 19TH ST N<br>BIRMINGHAM, AL 35203 | 16794        | Secured:<br>Priority:<br>Administrative:<br>Unsecured: \$40,000.00<br>Total: \$40,000.00   | 02/07/2008 | DELPHI AUTOMOTIVE<br>SYSTEMS LLC (05-44640) |
| STANLEY N STRAUGHTER<br>PO BOX 19391<br>ROCHESTER, NY 14619   | 16754        | Secured:<br>Priority:<br>Administrative:<br>Unsecured: UNL<br>Total: UNL                   | 12/18/2007 | DELPHI CORPORATION<br>(05-44481)            |
| US EQUAL EMPLOYMENT<br>OPPORTUNITY COMMISSION<br>33 WHITEHALL ST<br>NEW YORK, NY 10004                              | 16753        | Secured:<br>Priority:<br>Administrative: UNL<br>Unsecured:<br>Total: UNL                   | 12/18/2007 | DELPHI CORPORATION<br>(05-44481)            |

**Total: 7 \$580,136.83**

\*UNL denotes an unliquidated claim